UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK M. SHANKEN COMMUNICATIONS, INC.,

Plaintiff,

-against-

CIGAR500.COM INC., ANTHONY MASCIANGELO, AND MONIQUE MASCIANGELO,

Defendants.

Case No. 07-CIV-7371 (JGK)

DECLARATION OF LISA T. SIMPSON

- I, Lisa T. Simpson, hereby declare as follows:
- I am a member of the Bar of this Court and of the firm Orrick,
 Herrington & Sutcliffe LLP, counsel for defendants Cigar500.com Inc., Anthony
 Masciangelo and Monique Masciangelo in this action.
- 2. I submit this declaration in support of defendants' motion pursuant to Rules 12(b)(2) and (6) of the Federal Rules of Civil Procedure, for an order dismissing the Complaint herein for lack of personal jurisdiction and for failure to state a claim upon which relief can be granted.
- Annexed hereto as Exhibit 1 is a true and correct copy of the
 Complaint, filed with this Court on August 17, 2007.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 11, 2008.

Lisa I. Simpso